

EXHIBIT B

NEW YORK
LONDON
SINGAPORE
PHILADELPHIA
CHICAGO
WASHINGTON, DC
SAN FRANCISCO
SILICON VALLEY
SAN DIEGO
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DuaneMorris®

FIRM and AFFILIATE OFFICES

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E-MAIL: Ostrander@duanemorris.com

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SHANGHAI
ATLANTA
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WILMINGTON
MIAMI
BOCA RATON
PITTSBURGH
NEWARK
LAS VEGAS
CHERRY HILL
LAKE TAHOE
MYANMAR

ALLIANCES IN MEXICO
AND SRI LANKA

October 27, 2022

VIA FACSIMILE 855-877-5702

Mr. Spencer Gould
Revenue Officer
Internal Revenue Service
290 Broadway, 14th Floor, COLL GR-43
New York, NY 10007

Re: Louise T. Blouin

Dear Mr. Gould:

I am following up on my letter to you of August 5, 2021 a copy of which is enclosed.

By facsimiles dated July 30, 2022 you provided me copies of 'Trust Recovery Documents mailed to M. Blouin" explaining the assessment of Louise Blouin Media Inc. and Art Now, Inc. Exhibit A. The IRS Letters 1153 (DO) (Rev. 3-2002) you provided are undated and have no indication on their face as to how they were mailed (regular mail, certified mail, etc.) or whether they were delivered to Ms. Blouin in some other manner. Further, the material you provided has no explanation of the assessment of the trust fund recovery penalty against Ms. Blouin other than the boilerplate language of the form Letter 1153.

In response to your July 30, 2022 facsimile I wrote you on August 5, 2021. Exhibit B. In that letter I asked you to provide me with

Duane Morris

Mr. Spencer Gould
October 27, 2022
Page 2

information regarding the mailing/delivery of the Letter 1153 and with the reason why the trust fund recovery penalty was asserted against my client.

To date I have received no response to my letter dated August 5, 2021. Kindly provide me the following:

1. a copy of the original Letter 1153.
2. a copy of any certified mail return receipt for the Letter 1153.
3. if there is no return receipt, provide whatever evidence you have that the letter was in fact delivered to Ms. Blouin.
4. the reason why the trust fund recovery penalty was assessed against Ms. Blouin with respect to Louise Blouin Media, Inc. and Art Now Inc.

Thank you in advance for your cooperation.

Sincerely,

A handwritten signature consisting of several loops and intersecting lines, appearing to read "Thomas W. Ostrander".

/s/ Thomas W. Ostrander

TWO/cpw
attachments

EXHIBIT A

INTERNAL REVENUE SERVICE**FAX TRANSMISSION
Cover Sheet**Date: July 30, 2021**To:** Thomas Ostrander

Address/Organization: _____

Fax Number: (215) 689-3639 Office Number: _____**From:** Gould Spencer

Address/Organization: _____

Fax Number: (855) 877-5702 Office Number: _____Number of pages: *Including cover page***Subject:** Louise Blouin Media

Mr Ostrander,

The attached are copies of the Trust Fund Recovery documents mailed to Ms. Blouin explaining the assessment for Louise Blouin Media Inc.

S. Gould
Revenue Officer
Manhattan Area Office NY

This communication is intended for the sole use of the individual to whom it is addressed and may contain confidential information that is privileged, confidential and exempt from disclosure under applicable law. If you are not the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited by the provisions of the Internal Revenue code. If you have received this communication in error, please contact the sender immediately by telephone. Thank you.

Internal Revenue Service**Department of the Treasury****Date:**

LOUISE T BLOUIN
366376 GIN LN
S HAMPTON, NY 11968-0000-000

Number of this Letter:

1153

Person to Contact:

S. Gould

Employee Number:

1000281200

IRS Contact Address:

INTERNAL REVENUE SERVICE
290 BROADWAY 14TH FLOOR COLL GR-43
NEW YORK, NY 10007

IRS Telephone Number:

(347) 213-7424 Ext

Employer Identification Number:

xx-xxx0593

Business Name and Address:

LOUISE BLOUIN MEDIA INC
77 WATER ST
NEW YORK, NY 10005-4401-997

Dear MS LOUISE T BLOUIN,

Our efforts to collect the federal employment or excise taxes due from the business named above have not resulted in full payment of the liability. We therefore propose to assess a penalty against you as a person required to collect, account for, and pay over withheld taxes for the above business.

Under the provisions of Internal Revenue Code section 6672, individuals who were required to collect, account for, and pay over these taxes for the business may be personally liable for a penalty if the business doesn't pay the taxes. These taxes, described in the enclosed Form 2751, consist of employment taxes you withheld (or should have withheld) from the employees' wages (and didn't pay) or excise taxes you collected (or should have collected) from patrons (and didn't pay), and are commonly referred to as "trust fund taxes."

The penalty we propose to assess against you is a personal liability called the Trust Fund Recovery Penalty. It is equal to the unpaid trust fund taxes which the business still owes the government. If you agree with this penalty for each tax period shown, please sign Part 1 of the enclosed Form 2751 and return it to us in the enclosed envelope.

If you don't agree, have additional information to support your case, and wish to try to resolve the matter informally, contact the person named at the top of this letter within ten days from the date of this letter.

You also have the right to appeal or protest this action. To preserve your appeal rights you need to mail us your written appeal within 60 days from the date of this letter (75 days if this letter is addressed to you outside the United States). The instructions below explain how to make the request.

APPEALS

You may appeal your case to the local Appeals Office. Send your written appeal to the attention of the Person to Contact at the address shown at the top of this letter. The dollar amount of the proposed liability for each specific tax period you are protesting affects the form your appeal should take.

For each period you are protesting, if the proposed penalty amount is:

You should:

\$25,000 or less

Send a letter listing the issues you disagree with and explain why you disagree. (Small Case Request).

More than \$25,000

Submit a formal Written Protest.

One protest will suffice for all the periods listed on the enclosed Form 2751, however if any one of those periods is more than \$25,000, a formal protest must be filed. Include any additional information that you want the Settlement Officer/Appeals Officer to consider. You may still appeal without additional information, but including it at this stage will help us to process your request promptly.

A SMALL CASE REQUEST should include:

1. A copy of this letter, or your name, address, social security number, and any information that will help us locate your file;
2. A statement that you want an Appeal's conference;
3. A list of the issues you disagree with and an explanation of why you disagree. Usually, penalty cases like this one involve issues of responsibility and willfulness. Willfulness means that an action was intentional, deliberate or voluntary and not an accident or mistake. Therefore, your statement should include a clear explanation of your duties and responsibilities; and specifically, your duty and authority to collect, account for, and pay the trust fund taxes. Should you disagree with how we calculated the penalty, your statement should identify the dates and amounts of payments that you believe we didn't consider and or/ any computation errors that you believe we made.

Please submit two copies of your Small Case Request.

A formal **WRITTEN PROTEST** should include the items below. Pay particular attention to item 6 and the note that follows it.

1. Your name, address, and social security number;
2. A statement that you want a conference;
3. A copy of this letter, or the date and number of this letter;
4. The tax periods involved (see Form 2751);
5. A list of the findings you disagree with;
6. A statement of fact, signed under penalties of perjury, that explains why you disagree and why you believe you shouldn't be charged with the penalty. Include specific dates, names, amounts, and locations which support your position. Usually, penalty cases like this one involve issues of responsibility and willfulness. Willfulness means that an action was intentional, deliberate or voluntary and not an accident or mistake. Therefore, your statement should include a clear explanation of your duties and responsibilities; and specifically, your duty and authority to collect, account for, and pay the trust fund taxes. Should you disagree with how we calculated the penalty, your statement should identify the dates and amounts of payments that you believe we didn't consider and/or any computation errors you believe we made;

NOTE:

To declare that the statement in item 6 is true under penalties of perjury, you must add the following to your statement and sign it:

"Under penalties of perjury, I declare that I have examined the facts presented in this statement and any accompanying information, and, to the best of my knowledge and belief, they are true, correct, and complete."

7. If you rely on a law or other authority to support your arguments, explain what it is and how it applies.

REPRESENTATION

You may represent yourself at your conference or have someone who is qualified to practice before the Internal Revenue Service represent you. This may be your attorney, a certified public accountant, or another individual enrolled to practice before the IRS. If your representative attends a conference without you, he or she must file a power of attorney or tax information authorization before receiving or inspecting confidential tax information. Form 2848, Power of Attorney and Declaration of Representative, or Form 8821, Tax Information Authorization, may be used for this purpose. Both forms are available from any IRS office. A properly written power of attorney or authorization is acceptable.

If your representative prepares and signs the protest for you, he or she must substitute a declaration stating:

1. That he or she submitted the protest and accompanying documents, and
2. Whether he or she knows personally that the facts stated in the protest and accompanying documents are true and correct.

CLAIMS FOR REFUND AND CONSIDERATION BY THE COURTS

CONSIDERATION BY THE COURTS

If you and the IRS still disagree after your conference, we will send you a bill. However, by following the procedures outlined below, you may take your case to the United States Court of Federal Claims or to your United States District Court. These courts have no connection with the IRS.

Before you can file a claim with these courts, you must pay a portion of the tax liability and file a claim for refund with the IRS, as described below.

SPECIAL BOND TO DELAY IRS COLLECTION ACTIONS FOR ANY PERIOD AS SOON AS A CLAIM FOR REFUND IS FILED

To request a delay in collection of the penalty by the IRS for any period as soon as you file a claim for refund for that period, you must do the following within 30 days of the date of the official notice of assessment and demand (the first bill) for that period:

1. Pay the tax for one employee for each period (quarter) of liability that you wish to contest, if we've based the amount of the penalty on unpaid employment taxes; or pay the tax for one transaction for each period that you wish to contest, if we've based the amount of the penalty on unpaid excise tax.
2. File a claim for a refund of the amount(s) you paid using Form(s) 843, Claim for Refund and Request for Abatement.
3. Post a bond with the IRS for one and one half times the amount of the penalty that is left after you have made the payment in Item 1.

If the IRS denies your claim when you have posted this bond, you then have 30 days to file suit in your United States District Court or the United States Court of Federal Claims before the IRS may apply the bond to your trust fund recovery penalty and the interest accruing on this debt.

CLAIM FOR REFUND WITH NO SPECIAL BOND

If you do not file a special bond with a prompt claim for refund, as described above, you may still file a claim for refund following above action items 1 and 2, except these action items do not have to be taken in the first 30 days after the date of the official notice of assessment and demand for the period.

If IRS has not acted on your claim within 6 months from the date you filed it, you can file a suit for refund. You can also file a suit for refund within 2 years after IRS has disallowed your claim.

You should be aware that if IRS finds that the collection of this penalty is in jeopardy, we may take immediate action to collect it without regard to the 60-day period for submitting a protest mentioned above.

For further information about filing a suit you may contact the Clerk of your District Court or the Clerk of the United States Court of Federal Claims, 717 Madison Place, NW, Washington, D.C. 20005.

If we do not hear from you within 60 days from the date of this letter (or 75 days if this letter is addressed to you outside the United States), we will assess the penalty and begin collection action.

Sincerely yours,

S. Gould
Revenue Officer

Enclosures:

Form 2751
Publication 1
Envelope

Form 2751
(Rev. 7-2002)

Department of the Treasury-Internal Revenue Service
Proposed Assessment of Trust Fund Recovery Penalty
(Sec. 6672, Internal Revenue Code, or corresponding provisions of prior internal revenue laws)

Report of Business Taxpayer's Unpaid Tax Liability

Name and address of business LOUISE BLOUIN MEDIA INC
 77 WATER ST
 NEW YORK, NY 10005-4401-997

Tax Return Form Number	Tax Period Ended	Date Return Filed	Date Tax Assessed	Identifying Number	Amount Outstanding	Penalty
941	03/31/2011	12/20/2017	02/19/2018	xx-xxx0593	\$1,126,221.35	\$600,657.92
941	06/30/2011	12/20/2017	06/18/2018	xx-xxx0593	\$523,460.59	\$144,795.50
941	09/30/2011	12/20/2017	02/19/2018	xx-xxx0593	\$470,733.19	\$144,795.50
941	12/31/2011	12/20/2017	02/19/2018	xx-xxx0593	\$510,049.99	\$144,795.50
941	03/31/2012	12/20/2017	02/19/2018	xx-xxx0593	\$204,612.77	\$103,079.01
941	06/30/2012	12/20/2017	02/19/2018	xx-xxx0593	\$23,341.04	\$10,189.24
941	06/30/2013	10/21/2015	11/09/2015	xx-xxx0593	\$982,977.33	\$491,173.12
941	09/30/2013	10/21/2015	11/09/2015	xx-xxx0593	\$1,162,334.08	\$491,173.12
941	12/31/2013	10/21/2015	11/09/2015	xx-xxx0593	\$1,155,292.32	\$491,173.12
941	03/31/2014	12/20/2017	02/19/2018	xx-xxx0593	\$731,487.75	\$337,122.85
941	06/30/2014	12/20/2017	02/19/2018	xx-xxx0593	\$792,754.28	\$337,122.85
941	09/30/2014	12/20/2017	02/19/2018	xx-xxx0593	\$781,276.63	\$337,122.85
941	12/31/2014	12/20/2017	02/19/2018	xx-xxx0593	\$769,834.51	\$337,122.85
941	03/31/2015	12/20/2017	02/19/2018	xx-xxx0593	\$643,928.46	\$286,603.70
941	06/30/2015	12/20/2017	02/19/2018	xx-xxx0593	\$634,274.37	\$286,603.70
941	09/30/2015	10/31/2015	03/28/2016	xx-xxx0593	\$71,251.44	\$58,275.75
941	06/30/2017	07/31/2017	08/28/2017	xx-xxx0593	\$23,118.10	\$19,719.76
Totals:					\$10,606,948.20	\$4,621,526.34

Agreement to Assessment and Collection of Trust Fund Recovery Penalty

Name, address, and social security number of person responsible

LOUISE T BLOUIN
 XXX-XX-4154*
 366376 GIN LN
 S HAMPTON, NY 11968-0000-000

I consent to the assessment and collection of the penalty shown for each period, which is equal either to the amount of federal employment taxes withheld from employees' wages or to the amount of federal excise taxes collected from patrons or members, and which was not paid over to the Government by the business named above. I waive the 60 day restriction on notice and demand set forth in Internal Revenue Code Section 6672(b).

Signature of person responsible

Date

Form 2751
(Rev. 7-2002)

Department of the Treasury-Internal Revenue Service
Proposed Assessment of Trust Fund Recovery Penalty
(Sec. 6672, Internal Revenue Code, or corresponding provisions of prior internal revenue laws)

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Signature of person responsible

Date

Form 2751
(Rev. 7-2002)

Department of the Treasury-Internal Revenue Service
Proposed Assessment of Trust Fund Recovery Penalty
(Sec. 6672, Internal Revenue Code, or corresponding provisions of prior internal revenue laws)

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941	12/31/2014	12/20/2017	02/19/2018	xx-xxx0593	\$769,834.51	\$337,122.85
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941	06/30/2017	07/31/2017	08/28/2017	xx-xxx0593	\$23,118.10	\$19,719.76
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 XXX-XX-4154*
 366376 GIN LN
 S HAMPTON, NY 11968-0000-000

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Signature of person responsible

Date

			TFRP Pay sheet			Fri Oct 19 09:28:15 2018		
			LOUISE BLOUIN MEDIA INC					
TC	TC-dt	TC-amt	Tax Only	Employer	Employee	IncTaxWith	TrustFundP	
Form:	941	Period: 03/31/2011	764130.00	123165.00	90965.00	550000.00	640965.00	
650	0	08/09/2011 -49132.94 00	49132.94	49132.94	0.00	0.00	0.00	
650	0	08/19/2011 -57507.97 00	106640.91	106640.91	0.00	0.00	0.00	
650	0	09/09/2011 -56831.17 00	163472.08	123165.00	40307.08	0.00	40307.08	
150	0	02/19/2018 764130.00	163472.08	123165.00	40307.08	0.00	40307.08	
166	0	02/19/2018 171929.25 00	163472.08	123165.00	40307.08	0.00	40307.08	
196	0	02/19/2018 199756.10 00	163472.08	123165.00	40307.08	0.00	40307.08	
276	0	02/19/2018 153718.08 00	163472.08	123165.00	40307.08	0.00	40307.08	
360	0	04/09/2018 160.00 00	163472.08	123165.00	40307.08	0.00	40307.08	
Period Balance			600657.92	0.00	50657.92	550000.00	600657.92	
Balance Sub-totals			600657.92	0.00	50657.92	550000.00	600657.92	
Form:	941	Period: 06/30/2011	267731.00	122935.50	90795.50	54000.00	144795.50	
150	0	06/18/2018 267731.00	0.00	0.00	0.00	0.00	0.00	
166	0	06/18/2018 60239.47 00	0.00	0.00	0.00	0.00	0.00	
186	0	06/18/2018 26773.08	0.00	0.00	0.00	0.00	0.00	
196	0	06/18/2018 85819.16	0.00	0.00	0.00	0.00	0.00	
276	0	06/18/2018 66932.75 00	0.00	0.00	0.00	0.00	0.00	
186	0	07/23/2018 13386.55 00	0.00	0.00	0.00	0.00	0.00	
196	0	07/23/2018 2578.58	0.00	0.00	0.00	0.00	0.00	
360	0	10/01/2018 80.00 00	0.00	0.00	0.00	0.00	0.00	
Period Balance			267731.00	122935.50	90795.50	54000.00	144795.50	
Balance Sub-totals			868388.92	122935.50	141453.42	604000.00	745453.42	
Form:	941	Period: 09/30/2011	267731.00	122935.50	90795.50	54000.00	144795.50	
150	0	02/19/2018 267731.00	0.00	0.00	0.00	0.00	0.00	
166	0	02/19/2018 60239.47 00	0.00	0.00	0.00	0.00	0.00	
196	0	02/19/2018 75829.97	0.00	0.00	0.00	0.00	0.00	
276	0	02/19/2018 66932.75 00	0.00	0.00	0.00	0.00	0.00	
Period Balance			267731.00	122935.50	90795.50	54000.00	144795.50	
Balance Sub-totals			1136119.92	245871.00	232248.92	658000.00	890248.92	

Form: 941 Period: 12/31/2011 267731.00 122935.50 90795.50 54000.00 144795.50

150 0 02/19/2018 267731.00	0.00	0.00	0.00	0.00	0.00
166 0 02/19/2018 60239.47 00	0.00	0.00	0.00	0.00	0.00
186 0 02/19/2018 26773.08	0.00	0.00	0.00	0.00	0.00
196 0 02/19/2018 72791.03	0.00	0.00	0.00	0.00	0.00
276 0 02/19/2018 66932.75 00	0.00	0.00	0.00	0.00	0.00
186 0 03/26/2018 13386.55	0.00	0.00	0.00	0.00	0.00
196 0 03/26/2018 2036.11	0.00	0.00	0.00	0.00	0.00
360 0 05/21/2018 160.00 00	0.00	0.00	0.00	0.00	0.00

Period Balance 267731.00 122935.50 90795.50 54000.00 144795.50
 Balance Sub-totals 1403850.92 368806.50 323044.42 712000.00 1035044.42

Form: 941 Period: 03/31/2012 267731.00 122935.50 90795.50 54000.00 144795.50

650 0 03/21/2012 -83350.13 00	83350.13	83350.13	0.00	0.00	0.00
650 0 04/06/2012 -81301.86 00	164651.99	122935.50	41716.49	0.00	41716.49
150 0 02/19/2018 267731.00	164651.99	122935.50	41716.49	0.00	41716.49
166 0 02/19/2018 23192.78 00	164651.99	122935.50	41716.49	0.00	41716.49
196 0 02/19/2018 26891.23	164651.99	122935.50	41716.49	0.00	41716.49
276 0 02/19/2018 25769.75 00	164651.99	122935.50	41716.49	0.00	41716.49
186 0 06/04/2018 25680.00	164651.99	122935.50	41716.49	0.00	41716.49

Period Balance 103079.01 0.00 49079.01 54000.00 103079.01
 Balance Sub-totals 1506929.93 368806.50 372123.43 766000.00 1138123.43

Form: 941 Period: 06/30/2012 267731.00 122935.50 90795.50 54000.00 144795.50

650 0 04/30/2012 -79408.92 00	79408.92	79408.92	0.00	0.00	0.00
650 0 05/11/2012 -93945.65 00	173354.57	122935.50	50419.07	0.00	50419.07
650 0 05/31/2012 -84187.19 00	257541.76	122935.50	90795.50	43810.76	134606.26
150 0 02/19/2018 267731.00	257541.76	122935.50	90795.50	43810.76	134606.26
166 0 02/19/2018 2292.58 00	257541.76	122935.50	90795.50	43810.76	134606.26
196 0 02/19/2018 2544.43	257541.76	122935.50	90795.50	43810.76	134606.26
276 0 02/19/2018 2547.31 00	257541.76	122935.50	90795.50	43810.76	134606.26
186 0 06/04/2018 5767.48	257541.76	122935.50	90795.50	43810.76	134606.26

Period Balance 10189.24 0.00 0.00 10189.24 10189.24
 Balance Sub-totals 1517119.17 368806.50 372123.43 766000.00 1138123.43

Form:	941	Period:	06/30/2013		650067.02	158893.90	158893.91	332279.21	491173.12
	650 0	04/19/2013	-103734.62	00	103734.62	103734.62	0.00	0.00	0.00
	166 0	05/28/2018	122924.79	00	103734.62	103734.62	0.00	0.00	0.00
	180 0	05/28/2018	54633.24	00	103734.62	103734.62	0.00	0.00	0.00
	196 0	05/28/2018	122343.80		103734.62	103734.62	0.00	0.00	0.00
	276 0	05/28/2018	136583.10	00	103734.62	103734.62	0.00	0.00	0.00
	290 0	05/28/2018	650067.02		103734.62	103734.62	0.00	0.00	0.00
	360 0	07/16/2018	160.00	00	103734.62	103734.62	0.00	0.00	0.00
Period Balance			546332.40		55159.28	158893.91	332279.21	491173.12	
Balance Sub-totals			2063451.57		423965.78	531017.34	1108468.45	1639485.79	
===== Form:	941	Period:	09/30/2013		650067.02	158893.90	158893.91	332279.21	491173.12
	166 0	05/28/2018	146265.08	00	0.00	0.00	0.00	0.00	0.00
	180 0	05/28/2018	65006.70	00	0.00	0.00	0.00	0.00	0.00
	196 0	05/28/2018	138478.53		0.00	0.00	0.00	0.00	0.00
	276 0	05/28/2018	162516.75	00	0.00	0.00	0.00	0.00	0.00
	290 0	05/28/2018	650067.02		0.00	0.00	0.00	0.00	0.00
Period Balance			650067.02		158893.90	158893.91	332279.21	491173.12	
Balance Sub-totals			2713518.59		582859.68	689911.25	1440747.66	2130658.91	
===== Form:	941	Period:	12/31/2013		650067.02	158893.90	158893.91	332279.21	491173.12
	166 0	05/28/2018	146265.08	00	0.00	0.00	0.00	0.00	0.00
	180 0	05/28/2018	65006.70	00	0.00	0.00	0.00	0.00	0.00
	196 0	05/28/2018	131436.77		0.00	0.00	0.00	0.00	0.00
	276 0	05/28/2018	162516.75	00	0.00	0.00	0.00	0.00	0.00
	290 0	05/28/2018	650067.02		0.00	0.00	0.00	0.00	0.00
Period Balance			650067.02		158893.90	158893.91	332279.21	491173.12	
Balance Sub-totals			3363585.61		741753.58	848805.16	1773026.87	2621832.03	
===== Form:	941	Period:	03/31/2014		448922.70	111799.85	111799.85	225323.00	337122.85
	150 0	02/19/2018	448922.70		0.00	0.00	0.00	0.00	0.00
	166 0	02/19/2018	101007.61	00	0.00	0.00	0.00	0.00	0.00
	196 0	02/19/2018	78305.22		0.00	0.00	0.00	0.00	0.00

276 0 02/19/2018 103252.22 00 0.00 0.00 0.00 0.00 0.00

Period Balance 448922.70 111799.85 111799.85 225323.00 337122.85
 Balance Sub-totals 3812508.31 853553.43 960605.01 1998349.87 2958954.88

=====
 Form: 941 Period: 06/30/2014 448922.70 111799.85 111799.85 225323.00 337122.85

150 0 02/19/2018 448922.70 0.00 0.00 0.00 0.00 0.00
166 0 02/19/2018 101007.61 00 0.00 0.00 0.00 0.00 0.00
186 0 02/19/2018 44892.24 0.00 0.00 0.00 0.00 0.00
196 0 02/19/2018 73572.85 0.00 0.00 0.00 0.00 0.00
276 0 02/19/2018 96518.38 00 0.00 0.00 0.00 0.00 0.00
186 0 03/26/2018 22446.13 0.00 0.00 0.00 0.00 0.00
196 0 03/26/2018 3149.76 0.00 0.00 0.00 0.00 0.00
276 0 03/26/2018 2244.61 00 0.00 0.00 0.00 0.00 0.00

Period Balance 448922.70 111799.85 111799.85 225323.00 337122.85
 Balance Sub-totals 4261431.01 965353.28 1072404.86 2223672.87 3296077.73

=====
 Form: 941 Period: 09/30/2014 448922.70 111799.85 111799.85 225323.00 337122.85

150 0 02/19/2018 448922.70 0.00 0.00 0.00 0.00 0.00
166 0 02/19/2018 101007.61 00 0.00 0.00 0.00 0.00 0.00
186 0 02/19/2018 44892.24 0.00 0.00 0.00 0.00 0.00
196 0 02/19/2018 68876.11 0.00 0.00 0.00 0.00 0.00
276 0 02/19/2018 89784.54 00 0.00 0.00 0.00 0.00 0.00
186 0 03/26/2018 22446.13 0.00 0.00 0.00 0.00 0.00
196 0 03/26/2018 3102.69 0.00 0.00 0.00 0.00 0.00
276 0 03/26/2018 2244.61 00 0.00 0.00 0.00 0.00 0.00

Period Balance 448922.70 111799.85 111799.85 225323.00 337122.85
 Balance Sub-totals 4710353.71 1077153.13 1184204.71 2448995.87 3633200.58

=====
 Form: 941 Period: 12/31/2014 448922.70 111799.85 111799.85 225323.00 337122.85

150 0 02/19/2018 448922.70 0.00 0.00 0.00 0.00 0.00
166 0 02/19/2018 101007.61 00 0.00 0.00 0.00 0.00 0.00
186 0 02/19/2018 44892.24 0.00 0.00 0.00 0.00 0.00
196 0 02/19/2018 64214.75 0.00 0.00 0.00 0.00 0.00
276 0 02/19/2018 83050.70 00 0.00 0.00 0.00 0.00 0.00
186 0 03/26/2018 22446.13 0.00 0.00 0.00 0.00 0.00

196	0	03/26/2018	3055.77	0.00	0.00	0.00	0.00	0.00
276	0	03/26/2018	2244.61	0.00	0.00	0.00	0.00	0.00

Period Balance

Balance Sub-totals

448922.70	111799.85	111799.85	225323.00	337122.85
5159276.41	1188952.98	1296004.56	2674318.87	3970323.43

Form: 941 Period: 03/31/2015

381073.39 94469.69 94469.70 192134.00 286603.70

150	0	02/19/2018	381073.39	0.00	0.00	0.00	0.00	0.00
166	0	02/19/2018	85741.51	0.00	0.00	0.00	0.00	0.00
186	0	02/19/2018	38107.32	0.00	0.00	0.00	0.00	0.00
196	0	02/19/2018	50709.99	0.00	0.00	0.00	0.00	0.00
276	0	02/19/2018	64782.48	0.00	0.00	0.00	0.00	0.00
186	0	03/26/2018	19053.67	0.00	0.00	0.00	0.00	0.00
196	0	03/26/2018	2554.74	0.00	0.00	0.00	0.00	0.00
276	0	03/26/2018	1905.36	0.00	0.00	0.00	0.00	0.00

Period Balance

Balance Sub-totals

381073.39	94469.69	94469.70	192134.00	286603.70
5540349.80	1283422.67	1390474.26	2866452.87	4256927.13

Form: 941 Period: 06/30/2015

381073.39 94469.69 94469.70 192134.00 286603.70

150	0	02/19/2018	381073.39	0.00	0.00	0.00	0.00	0.00
166	0	02/19/2018	85741.51	0.00	0.00	0.00	0.00	0.00
186	0	02/19/2018	38107.32	0.00	0.00	0.00	0.00	0.00
196	0	02/19/2018	46811.59	0.00	0.00	0.00	0.00	0.00
276	0	02/19/2018	59066.38	0.00	0.00	0.00	0.00	0.00
186	0	03/26/2018	19053.67	0.00	0.00	0.00	0.00	0.00
196	0	03/26/2018	2515.15	0.00	0.00	0.00	0.00	0.00
276	0	03/26/2018	1905.36	0.00	0.00	0.00	0.00	0.00

Period Balance

Balance Sub-totals

381073.39	94469.69	94469.70	192134.00	286603.70
5921423.19	1377892.36	1484943.96	3058586.87	4543530.83

Form: 941 Period: 09/30/2015

341447.30 81014.22 81014.22 179418.86 260433.08

650	0	08/05/2015	-61233.83	0.00	0.00	0.00	0.00	0.00
650	0	08/19/2015	-56042.14	0.00	36261.75	0.00	36261.75	
650	0	09/04/2015	-56279.56	0.00	81014.22	11527.09	92541.31	
650	0	09/16/2015	-53939.40	0.00	81014.22	65466.49	146480.71	
650	0	10/07/2015	-55676.62	0.00	81014.22	121143.11	202157.33	

150	0	03/28/2016	341447.30
186	0	03/28/2016	7052.25
196	0	03/28/2016	716.87
276	0	03/28/2016	1456.89 00
186	0	05/02/2016	2913.79
196	0	05/02/2016	253.13
276	0	05/02/2016	582.76 00

Period Balance

Balance Sub-totals

58275.75	0.00	0.00	58275.75
5979698.94	1377892.36	1484943.96	3116862.62

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Form: 941 Period: 06/30/2017

36765.03	9539.41	9539.41	17686.21
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650	0	06/30/2017	-17045.27 00
150	0	08/28/2017	36765.03
186	0	08/28/2017	1971.98
196	0	08/28/2017	60.60
276	0	08/28/2017	98.60 00
186	0	10/02/2017	985.99
196	0	10/02/2017	83.97
276	0	10/02/2017	197.20 00

Period Balance

Balance Sub-totals

19719.76	0.00	2033.55	17686.21
5999418.70	1377892.36	1486977.51	3134548.83

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INTERNAL REVENUE SERVICE**FAX TRANSMISSION
Cover Sheet**Date: July 30, 2021**To:** Thomas Ostrander

Address/Organization: _____

Fax Number: (215) 689-3639 Office Number: _____**From:** Gould Spencer

Address/Organization: _____

Fax Number: (855) 877-5702 Office Number: _____Number of pages: 12 *Including cover page***Subject:** Art Now Inc.

Mr Ostrander,

The attached are copies of the Trust Fund Recovery documents mailed to Ms. Blouin explaining the assessment for Art Now Inc.

S. Gould
Revenue Officer
Manhattan Area Office NY

This communication is intended for the sole use of the individual to whom it is addressed and may contain confidential information that is privileged, confidential and exempt from disclosure under applicable law. If you are not the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited by the provisions of the Internal Revenue code. If you have received this communication in error, please contact the sender immediately by telephone. Thank you.

Internal Revenue Service**Department of the Treasury****Date:**

LOUISE T BLOUIN
366376 GIN LN
S HAMPTON, NY 11968-0000-000

Number of this Letter:

1153

Person to Contact:

S. Gould

Employee Number:

1000281200

IRS Contact Address:

INTERNAL REVENUE SERVICE
290 BROADWAY 14TH FLOOR COLL GR-43
NEW YORK, NY 10007

IRS Telephone Number:

(347) 213-7424 Ext

Employer Identification Number:

xx-xxx6300

Business Name and Address:

ART NOW INC
% LOUISE BLOUIN MEDIA
77 WATER ST
NEW YORK, NY 10005-4401-997

Dear MS LOUISE T BLOUIN,

Our efforts to collect the federal employment or excise taxes due from the business named above have not resulted in full payment of the liability. We therefore propose to assess a penalty against you as a person required to collect, account for, and pay over withheld taxes for the above business.

Under the provisions of Internal Revenue Code section 6672, individuals who were required to collect, account for, and pay over these taxes for the business may be personally liable for a penalty if the business doesn't pay the taxes. These taxes, described in the enclosed Form 2751, consist of employment taxes you withheld (or should have withheld) from the employees' wages (and didn't pay) or excise taxes you collected (or should have collected) from patrons (and didn't pay), and are commonly referred to as "trust fund taxes."

The penalty we propose to assess against you is a personal liability called the Trust Fund Recovery Penalty. It is equal to the unpaid trust fund taxes which the business still owes the government. If you agree with this penalty for each tax period shown, please sign Part 1 of the enclosed Form 2751 and return it to us in the enclosed envelope.

If you don't agree, have additional information to support your case, and wish to try to resolve the matter informally, contact the person named at the top of this letter within ten days from the date of this letter.

You also have the right to appeal or protest this action. To preserve your appeal rights you need to mail us your written appeal within 60 days from the date of this letter (75 days if this letter is addressed to you outside the United States). The instructions below explain how to make the request.

APPEALS

You may appeal your case to the local Appeals Office. Send your written appeal to the attention of the Person to Contact at the address shown at the top of this letter. The dollar amount of the proposed liability for each specific tax period you are protesting affects the form your appeal should take.

For each period you are protesting, if the proposed penalty amount is:

You should:

\$25,000 or less

Send a letter listing the issues you disagree with and explain why you disagree. (Small Case Request).

More than \$25,000

Submit a formal Written Protest.

One protest will suffice for all the periods listed on the enclosed Form 2751, however if any one of those periods is more than \$25,000, a formal protest must be filed. Include any additional information that you want the Settlement Officer/Appeals Officer to consider. You may still appeal without additional information, but including it at this stage will help us to process your request promptly.

A SMALL CASE REQUEST should include:

1. A copy of this letter, or your name, address, social security number, and any information that will help us locate your file;
2. A statement that you want an Appeal's conference;
3. A list of the issues you disagree with and an explanation of why you disagree. Usually, penalty cases like this one involve issues of responsibility and willfulness. Willfulness means that an action was intentional, deliberate or voluntary and not an accident or mistake. Therefore, your statement should include a clear explanation of your duties and responsibilities; and specifically, your duty and authority to collect, account for, and pay the trust fund taxes. Should you disagree with how we calculated the penalty, your statement should identify the dates and amounts of payments that you believe we didn't consider and or/ any computation errors that you believe we made.

Please submit two copies of your Small Case Request.

A formal **WRITTEN PROTEST** should include the items below. Pay particular attention to item 6 and the note that follows it.

1. Your name, address, and social security number;
2. A statement that you want a conference;
3. A copy of this letter, or the date and number of this letter;
4. The tax periods involved (see Form 2751);
5. A list of the findings you disagree with;
6. A statement of fact, signed under penalties of perjury, that explains why you disagree and why you believe you shouldn't be charged with the penalty. Include specific dates, names, amounts, and locations which support your position. Usually, penalty cases like this one involve issues of responsibility and willfulness. Willfulness means that an action was intentional, deliberate or voluntary and not an accident or mistake. Therefore, your statement should include a clear explanation of your duties and responsibilities; and specifically, your duty and authority to collect, account for, and pay the trust fund taxes. Should you disagree with how we calculated the penalty, your statement should identify the dates and amounts of payments that you believe we didn't consider and/or any computation errors you believe we made;

NOTE:

To declare that the statement in item 6 is true under penalties of perjury, you must add the following to your statement and sign it:

"Under penalties of perjury, I declare that I have examined the facts presented in this statement and any accompanying information, and, to the best of my knowledge and belief, they are true, correct, and complete."

7. If you rely on a law or other authority to support your arguments, explain what it is and how it applies.

REPRESENTATION

You may represent yourself at your conference or have someone who is qualified to practice before the Internal Revenue Service represent you. This may be your attorney, a certified public accountant, or another individual enrolled to practice before the IRS. If your representative attends a conference without you, he or she must file a power of attorney or tax information authorization before receiving or inspecting confidential tax information. Form 2848, Power of Attorney and Declaration of Representative, or Form 8821, Tax Information Authorization, may be used for this purpose. Both forms are available from any IRS office. A properly written power of attorney or authorization is acceptable.

If your representative prepares and signs the protest for you, he or she must substitute a declaration stating:

1. That he or she submitted the protest and accompanying documents, and
2. Whether he or she knows personally that the facts stated in the protest and accompanying documents are true and correct.

CLAIMS FOR REFUND AND CONSIDERATION BY THE COURTS

CONSIDERATION BY THE COURTS

If you and the IRS still disagree after your conference, we will send you a bill. However, by following the procedures outlined below, you may take your case to the United States Court of Federal Claims or to your United States District Court. These courts have no connection with the IRS.

Before you can file a claim with these courts, you must pay a portion of the tax liability and file a claim for refund with the IRS, as described below.

SPECIAL BOND TO DELAY IRS COLLECTION ACTIONS FOR ANY PERIOD AS SOON AS A CLAIM FOR REFUND IS FILED

To request a delay in collection of the penalty by the IRS for any period as soon as you file a claim for refund for that period, you must do the following within 30 days of the date of the official notice of assessment and demand (the first bill) for that period:

1. Pay the tax for one employee for each period (quarter) of liability that you wish to contest, if we've based the amount of the penalty on unpaid employment taxes; or pay the tax for one transaction for each period that you wish to contest, if we've based the amount of the penalty on unpaid excise tax.
2. File a claim for a refund of the amount(s) you paid using Form(s) 843, Claim for Refund and Request for Abatement.
3. Post a bond with the IRS for one and one half times the amount of the penalty that is left after you have made the payment in Item 1.

If the IRS denies your claim when you have posted this bond, you then have 30 days to file suit in your United States District Court or the United States Court of Federal Claims before the IRS may apply the bond to your trust fund recovery penalty and the interest accruing on this debt.

CLAIM FOR REFUND WITH NO SPECIAL BOND

If you do not file a special bond with a prompt claim for refund, as described above, you may still file a claim for refund following above action items 1 and 2, except these action items do not have to be taken in the first 30 days after the date of the official notice of assessment and demand for the period.

If IRS has not acted on your claim within 6 months from the date you filed it, you can file a suit for refund. You can also file a suit for refund within 2 years after IRS has disallowed your claim.

You should be aware that if IRS finds that the collection of this penalty is in jeopardy, we may take immediate action to collect it without regard to the 60-day period for submitting a protest mentioned above.

For further information about filing a suit you may contact the Clerk of your District Court or the Clerk of the United States Court of Federal Claims, 717 Madison Place, NW, Washington, D.C. 20005.

If we do not hear from you within 60 days from the date of this letter (or 75 days if this letter is addressed to you outside the United States), we will assess the penalty and begin collection action.

Sincerely yours,

S. Gould
Revenue Officer

Enclosures:
Form 2751
Publication 1
Envelope

2751
(Rev. 7-2002)

Department of the Treasury-Internal Revenue Service
Proposed Assessment of Trust Fund Recovery Penalty
(Sec. 6672, Internal Revenue Code, or corresponding provisions of prior internal revenue laws)

Report of Business Taxpayer's Unpaid Tax Liability

Name and address of business
ART NOW INC
% LOUISE BLOUIN MEDIA
77 WATER ST
NEW YORK, NY 10005-4401-997

Tax Return Form Number	Tax Period Ended	Date Return Filed	Date Tax Assessed	Identifying Number	Amount Outstanding	Penalty
941	12/31/2010	08/25/2015	09/14/2015	xx-xxx6300	\$12,734.58	\$4,734.18
941	03/31/2011	08/25/2015	09/14/2015	xx-xxx6300	\$17,939.81	\$7,279.18
941	06/30/2011	08/25/2015	09/14/2015	xx-xxx6300	\$17,795.53	\$7,279.18
941	09/30/2011	08/25/2015	09/14/2015	xx-xxx6300	\$17,664.68	\$7,279.18
941	03/31/2012	08/25/2015	09/14/2015	xx-xxx6300	\$18,962.80	\$8,112.95
941	06/30/2012	08/25/2015	09/14/2015	xx-xxx6300	\$18,679.66	\$8,112.95
941	09/30/2012	08/25/2015	09/14/2015	xx-xxx6300	\$18,058.63	\$8,112.95
941	12/31/2012	08/25/2015	09/14/2015	xx-xxx6300	\$18,058.63	\$8,112.95
941	06/30/2013	08/25/2015	09/14/2015	xx-xxx6300	\$16,868.53	\$7,876.43
941	09/30/2013	08/25/2015	09/14/2015	xx-xxx6300	\$16,600.29	\$7,876.43
941	12/31/2013	08/25/2015	09/14/2015	xx-xxx6300	\$16,332.97	\$7,876.43
941	03/31/2014	10/19/2015	11/09/2015	xx-xxx6300	\$11,754.93	\$5,614.96
941	06/30/2014	10/19/2015	11/09/2015	xx-xxx6300	\$11,560.66	\$5,614.96
941	09/30/2014	10/19/2015	11/09/2015	xx-xxx6300	\$11,366.97	\$5,614.96
941	12/31/2014	10/19/2015	11/09/2015	xx-xxx6300	\$11,173.84	\$5,614.96
941	03/31/2015	12/20/2017	02/19/2018	xx-xxx6300	\$13,517.07	\$6,596.06
941	06/30/2015	12/20/2017	02/19/2018	xx-xxx6300	\$14,545.22	\$6,596.06
941	09/30/2015	12/20/2017	02/19/2018	xx-xxx6300	\$14,324.51	\$6,596.06
941	12/31/2015	12/20/2017	02/19/2018	xx-xxx6300	\$14,104.56	\$6,596.06
941	03/31/2016	12/20/2017	02/19/2018	xx-xxx6300	\$12,218.88	\$5,558.10
941	06/30/2016	12/20/2017	02/19/2018	xx-xxx6300	\$12,001.21	\$5,558.10
941	09/30/2016	12/20/2017	02/19/2018	xx-xxx6300	\$11,784.58	\$5,558.10
941	12/31/2016	12/20/2017	02/19/2018	xx-xxx6300	\$11,568.86	\$5,558.10
Totals:					\$339,617.40	\$153,729.29

Agreement to Assessment and Collection of Trust Fund Recovery Penalty

Name, address, and social security number of person responsible

LOUISE T BLOUIN
xxx-xx-4154*
366376 GIN LN
S HAMPTON, NY 11968-0000-000

I consent to the assessment and collection of the penalty shown for each period, which is equal either to the amount of federal employment taxes withheld from employees' wages or to the amount of federal excise taxes collected from patrons or members, and which was not paid over to the Government by the business named above. I waive the 60 day restriction on notice and demand set forth in Internal Revenue Code Section 6672(b).

Signature of person responsible

Date

2751
(Rev. 7-2002)

Department of the Treasury-Internal Revenue Service
Proposed Assessment of Trust Fund Recovery Penalty
(Sec. 6672, Internal Revenue Code, or corresponding provisions of prior internal revenue laws)

Report of Business Taxpayer's Unpaid Tax Liability

Name and address of business
ART NOW INC
% LOUISE BLOUIN MEDIA
77 WATER ST
NEW YORK, NY 10005-4401-997

Tax Return Form Number	Tax Period Ended	Date Return Filed	Date Tax Assessed	Identifying Number	Amount Outstanding	Penalty
941	12/31/2010	08/25/2015	09/14/2015	xx-xxx6300	\$12,734.58	\$4,734.18
941	03/31/2011	08/25/2015	09/14/2015	xx-xxx6300	\$17,939.81	\$7,279.18
941	06/30/2011	08/25/2015	09/14/2015	xx-xxx6300	\$17,795.53	\$7,279.18
941	09/30/2011	08/25/2015	09/14/2015	xx-xxx6300	\$17,664.68	\$7,279.18
941	03/31/2012	08/25/2015	09/14/2015	xx-xxx6300	\$18,962.80	\$8,112.95
941	06/30/2012	08/25/2015	09/14/2015	xx-xxx6300	\$18,679.66	\$8,112.95
941	09/30/2012	08/25/2015	09/14/2015	xx-xxx6300	\$18,058.63	\$8,112.95
941	12/31/2012	08/25/2015	09/14/2015	xx-xxx6300	\$18,058.63	\$8,112.95
941	06/30/2013	08/25/2015	09/14/2015	xx-xxx6300	\$16,868.53	\$7,876.43
941	09/30/2013	08/25/2015	09/14/2015	xx-xxx6300	\$16,600.29	\$7,876.43
941	12/31/2013	08/25/2015	09/14/2015	xx-xxx6300	\$16,332.97	\$7,876.43
941	03/31/2014	10/19/2015	11/09/2015	xx-xxx6300	\$11,754.93	\$5,614.96
941	06/30/2014	10/19/2015	11/09/2015	xx-xxx6300	\$11,560.66	\$5,614.96
941	09/30/2014	10/19/2015	11/09/2015	xx-xxx6300	\$11,366.97	\$5,614.96
941	12/31/2014	10/19/2015	11/09/2015	xx-xxx6300	\$11,173.84	\$5,614.96
941	03/31/2015	12/20/2017	02/19/2018	xx-xxx6300	\$13,517.07	\$6,596.06
941	06/30/2015	12/20/2017	02/19/2018	xx-xxx6300	\$14,545.22	\$6,596.06
941	09/30/2015	12/20/2017	02/19/2018	xx-xxx6300	\$14,324.51	\$6,596.06
941	12/31/2015	12/20/2017	02/19/2018	xx-xxx6300	\$14,104.56	\$6,596.06
941	03/31/2016	12/20/2017	02/19/2018	xx-xxx6300	\$12,218.88	\$5,558.10
941	06/30/2016	12/20/2017	02/19/2018	xx-xxx6300	\$12,001.21	\$5,558.10
941	09/30/2016	12/20/2017	02/19/2018	xx-xxx6300	\$11,784.58	\$5,558.10
941	12/31/2016	12/20/2017	02/19/2018	xx-xxx6300	\$11,568.86	\$5,558.10
Totals:					\$339,617.40	\$153,729.29

Agreement to Assessment and Collection of Trust Fund Recovery Penalty

Name, address, and social security number of person responsible

LOUISE T BLOUIN
xxx-xx-4154*
366376 GIN LN
S HAMPTON, NY 11968-0000-000

I consent to the assessment and collection of the penalty shown for each period, which is equal either to the amount of federal employment taxes withheld from employees' wages or to the amount of federal excise taxes collected from patrons or members, and which was not paid over to the Government by the business named above. I waive the 60 day restriction on notice and demand set forth in Internal Revenue Code Section 6672(b).

Signature of person responsible

Date

2751
(Rev. 7-2002)

Department of the Treasury-Internal Revenue Service
Proposed Assessment of Trust Fund Recovery Penalty
(Sec. 6672, Internal Revenue Code, or corresponding provisions of prior internal revenue laws)

Report of Business Taxpayer's Unpaid Tax Liability

Name and address of business
ART NOW INC
% LOUISE BLOUIN MEDIA
77 WATER ST
NEW YORK, NY 10005-4401-997

Tax Return Form Number	Tax Period Ended	Date Return Filed	Date Tax Assessed	Identifying Number	Amount Outstanding	Penalty
941	12/31/2010	08/25/2015	09/14/2015	xx-xxx6300	\$12,734.58	\$4,734.18
941	03/31/2011	08/25/2015	09/14/2015	xx-xxx6300	\$17,939.81	\$7,279.18
941	06/30/2011	08/25/2015	09/14/2015	xx-xxx6300	\$17,795.53	\$7,279.18
941	09/30/2011	08/25/2015	09/14/2015	xx-xxx6300	\$17,664.68	\$7,279.18
941	03/31/2012	08/25/2015	09/14/2015	xx-xxx6300	\$18,962.80	\$8,112.95
941	06/30/2012	08/25/2015	09/14/2015	xx-xxx6300	\$18,679.66	\$8,112.95
941	09/30/2012	08/25/2015	09/14/2015	xx-xxx6300	\$18,058.63	\$8,112.95
941	12/31/2012	08/25/2015	09/14/2015	xx-xxx6300	\$18,058.63	\$8,112.95
941	06/30/2013	08/25/2015	09/14/2015	xx-xxx6300	\$16,868.53	\$7,876.43
941	09/30/2013	08/25/2015	09/14/2015	xx-xxx6300	\$16,600.29	\$7,876.43
941	12/31/2013	08/25/2015	09/14/2015	xx-xxx6300	\$16,332.97	\$7,876.43
941	03/31/2014	10/19/2015	11/09/2015	xx-xxx6300	\$11,754.93	\$5,614.96
941	06/30/2014	10/19/2015	11/09/2015	xx-xxx6300	\$11,560.66	\$5,614.96
941	09/30/2014	10/19/2015	11/09/2015	xx-xxx6300	\$11,366.97	\$5,614.96
941	12/31/2014	10/19/2015	11/09/2015	xx-xxx6300	\$11,173.84	\$5,614.96
941	03/31/2015	12/20/2017	02/19/2018	xx-xxx6300	\$13,517.07	\$6,596.06
941	06/30/2015	12/20/2017	02/19/2018	xx-xxx6300	\$14,545.22	\$6,596.06
941	09/30/2015	12/20/2017	02/19/2018	xx-xxx6300	\$14,324.51	\$6,596.06
941	12/31/2015	12/20/2017	02/19/2018	xx-xxx6300	\$14,104.56	\$6,596.06
941	03/31/2016	12/20/2017	02/19/2018	xx-xxx6300	\$12,218.88	\$5,558.10
941	06/30/2016	12/20/2017	02/19/2018	xx-xxx6300	\$12,001.21	\$5,558.10
941	09/30/2016	12/20/2017	02/19/2018	xx-xxx6300	\$11,784.58	\$5,558.10
941	12/31/2016	12/20/2017	02/19/2018	xx-xxx6300	\$11,568.86	\$5,558.10
Totals:					\$339,617.40	\$153,729.29

Agreement to Assessment and Collection of Trust Fund Recovery Penalty

Name, address, and social security number of person responsible

LOUISE T BLOUIN
xxx-xx-4154*
366376 GIN LN
S HAMPTON, NY 11968-0000-000

I consent to the assessment and collection of the penalty shown for each period, which is equal either to the amount of federal employment taxes withheld from employees' wages or to the amount of federal excise taxes collected from patrons or members, and which was not paid over to the Government by the business named above. I waive the 60 day restriction on notice and demand set forth in Internal Revenue Code Section 6672(b).

Signature of person responsible

Date

		TFRP Pay sheet		Thu Nov 8 13:28:17 2018				
TC	TC-dt	ART NOW INC	TC-amt	Tax Only	Employer	Employee	IncTaxWith	TrustFundP
Form:	941	Period:	03/31/2015	8741.12	2145.06	2145.06	4451.00	6596.06
150	0	02/19/2018	8741.12	0.00	0.00	0.00	0.00	0.00
166	0	02/19/2018	1966.75	00	0.00	0.00	0.00	0.00
196	0	02/19/2018	1163.21		0.00	0.00	0.00	0.00
276	0	02/19/2018	1485.99	00	0.00	0.00	0.00	0.00
360	0	05/14/2018	160.00	00	0.00	0.00	0.00	0.00
Period Balance				8741.12	2145.06	2145.06	4451.00	6596.06
Balance Sub-totals				8741.12	2145.06	2145.06	4451.00	6596.06
<hr/>								
Form:	941	Period:	06/30/2015	8741.12	2145.06	2145.06	4451.00	6596.06
150	0	02/19/2018	8741.12	0.00	0.00	0.00	0.00	0.00
166	0	02/19/2018	1966.75	00	0.00	0.00	0.00	0.00
186	0	02/19/2018	874.11		0.00	0.00	0.00	0.00
196	0	02/19/2018	1073.76		0.00	0.00	0.00	0.00
276	0	02/19/2018	1354.87	00	0.00	0.00	0.00	0.00
186	0	03/26/2018	437.06		0.00	0.00	0.00	0.00
196	0	03/26/2018	53.84		0.00	0.00	0.00	0.00
276	0	03/26/2018	43.71	00	0.00	0.00	0.00	0.00
Period Balance				8741.12	2145.06	2145.06	4451.00	6596.06
Balance Sub-totals				17482.24	4290.12	4290.12	8902.00	13192.12
<hr/>								
Form:	941	Period:	09/30/2015	8741.12	2145.06	2145.06	4451.00	6596.06
150	0	02/19/2018	8741.12	0.00	0.00	0.00	0.00	0.00
166	0	02/19/2018	1966.75	00	0.00	0.00	0.00	0.00
186	0	02/19/2018	874.11		0.00	0.00	0.00	0.00
196	0	02/19/2018	985.02		0.00	0.00	0.00	0.00
276	0	02/19/2018	1223.76	00	0.00	0.00	0.00	0.00
186	0	03/26/2018	437.06		0.00	0.00	0.00	0.00
196	0	03/26/2018	52.99		0.00	0.00	0.00	0.00
276	0	03/26/2018	43.70	00	0.00	0.00	0.00	0.00
Period Balance				8741.12	2145.06	2145.06	4451.00	6596.06
Balance Sub-totals				26223.36	6435.18	6435.18	13353.00	19788.18

Form: 941 Period: 12/31/2015

		8741.12	2145.06	2145.06	4451.00	6596.06
150	0 02/19/2018	8741.12	0.00	0.00	0.00	0.00
166	0 02/19/2018	1966.75	0.00	0.00	0.00	0.00
186	0 02/19/2018	874.11	0.00	0.00	0.00	0.00
196	0 02/19/2018	897.02	0.00	0.00	0.00	0.00
276	0 02/19/2018	1092.64	0.00	0.00	0.00	0.00
186	0 03/26/2018	437.06	0.00	0.00	0.00	0.00
196	0 03/26/2018	52.15	0.00	0.00	0.00	0.00
276	0 03/26/2018	43.71	0.00	0.00	0.00	0.00

Period Balance
Balance Sub-totals

	8741.12	2145.06	2145.06	4451.00	6596.06
34964.48	8580.24	8580.24	17804.00	26384.24	

Form: 941 Period: 03/31/2016

	7696.20	2138.10	2138.10	3420.00	5558.10
150	0 02/19/2018	7696.20	0.00	0.00	0.00
166	0 02/19/2018	1731.64	0.00	0.00	0.00
186	0 02/19/2018	769.62	0.00	0.00	0.00
196	0 02/19/2018	706.40	0.00	0.00	0.00
276	0 02/19/2018	846.58	0.00	0.00	0.00
186	0 03/26/2018	384.81	0.00	0.00	0.00
196	0 03/26/2018	45.15	0.00	0.00	0.00
276	0 03/26/2018	38.48	0.00	0.00	0.00

Period Balance
Balance Sub-totals

	7696.20	2138.10	2138.10	3420.00	5558.10
42660.68	10718.34	10718.34	21224.00	31942.34	

Form: 941 Period: 06/30/2016

	7696.20	2138.10	2138.10	3420.00	5558.10
150	0 02/19/2018	7696.20	0.00	0.00	0.00
166	0 02/19/2018	1731.64	0.00	0.00	0.00
186	0 02/19/2018	769.62	0.00	0.00	0.00
196	0 02/19/2018	605.00	0.00	0.00	0.00
276	0 02/19/2018	731.14	0.00	0.00	0.00
186	0 03/26/2018	384.81	0.00	0.00	0.00
196	0 03/26/2018	44.32	0.00	0.00	0.00
276	0 03/26/2018	38.48	0.00	0.00	0.00

Period Balance

	7696.20	2138.10	2138.10	3420.00	5558.10

Balance Sub-totals
=====

Form:	941	Period:	09/30/2016	7696.20	2138.10	2138.10	3420.00	3420.00	37500.44
	150	0	02/19/2018	7696.20	0.00	0.00	0.00	0.00	0.00
	166	0	02/19/2018	1731.64	0.00	0.00	0.00	0.00	0.00
	186	0	02/19/2018	769.62	0.00	0.00	0.00	0.00	0.00
	196	0	02/19/2018	504.64	0.00	0.00	0.00	0.00	0.00
	276	0	02/19/2018	615.70	0.00	0.00	0.00	0.00	0.00
	186	0	03/26/2018	384.81	0.00	0.00	0.00	0.00	0.00
	196	0	03/26/2018	43.49	0.00	0.00	0.00	0.00	0.00
	276	0	03/26/2018	38.48	0.00	0.00	0.00	0.00	0.00

Period Balance

Balance Sub-totals
=====

Form:	941	Period:	12/31/2016	7696.20	2138.10	2138.10	3420.00	3420.00	5558.10
	150	0	02/19/2018	7696.20	0.00	0.00	0.00	0.00	0.00
	166	0	02/19/2018	1731.64	0.00	0.00	0.00	0.00	0.00
	186	0	02/19/2018	769.62	0.00	0.00	0.00	0.00	0.00
	196	0	02/19/2018	405.19	0.00	0.00	0.00	0.00	0.00
	276	0	02/19/2018	500.25	0.00	0.00	0.00	0.00	0.00
	186	0	03/26/2018	384.81	0.00	0.00	0.00	0.00	0.00
	196	0	03/26/2018	42.67	0.00	0.00	0.00	0.00	0.00
	276	0	03/26/2018	38.48	0.00	0.00	0.00	0.00	0.00

Period Balance

Balance Sub-totals
=====

	7696.20	2138.10	2138.10	3420.00	3420.00	5558.10
	65749.28	17132.64	17132.64	31484.00	31484.00	48616.64

EXHIBIT B

NEW YORK
LONDON
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ALLIANCES IN MEXICO
AND SRI LANKA

August 5, 2021

VIA FACSIMILE 855-877-5702

Mr. Spencer Gould
Revenue Officer
Internal Revenue Service
290 Broadway, 14th Floor, COLL GR-43
New York, NY 10007

Re: Louise Blouin Media; Art Now Inc.; xx-xxx6300

Dear Mr. Gould:

Thank you for the faxes received on Friday, July 30, 2021 regarding Art Now Inc. and Louise Blouin Media.

The material you provided is not dated so there is no way to tell if this material was recently mailed or was mailed some time ago, or for that matter whether it was mailed at all. Further there is no explanation regarding the reason why the TFRP has been asserted against Ms. Blouin making the filing of a protest impossible. Please fill in these blanks.

Sincerely,

/s/ Thomas W. Ostrander

TWO/cpw

DUANE MORRIS LLP

30 SOUTH 17TH STREET PHILADELPHIA, PA 19103-4196
DM3/7942190.1

PHONE: +1 215 979 1000 FAX: +1 215 979 1020